

MONTEBELLO UNIFIED SCHOOL DISTRICT

Audit Report

STANDARDIZED TESTING AND REPORTING PROGRAM

Government Code Section 17561

July 1, 1999, through June 30, 2004



JOHN CHIANG
California State Controller

December 2008



JOHN CHIANG
California State Controller

December 31, 2008

Gerri Guzman, President
Board of Education
Montebello Unified School District
123 South Montebello Boulevard
Montebello, CA 90640

Dear Ms. Guzman:

The State Controller's Office audited the costs claimed by the Montebello Unified School District for the legislatively mandated Standardized Testing and Reporting Program (Government Code section 17561) for the period of July 1, 1999, through June 30, 2004.

The district claimed \$1,253,165 (\$1,256,165 less a \$3,000 penalty for filing late claims) for the mandated program. Our audit disclosed that \$684,474 is allowable and \$568,691 is unallowable. The costs are unallowable because the district claimed ineligible and unsupported costs, and understated offsetting reimbursements. The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$684,474, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: Peter Wong, Controller

Montebello Unified School District

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Montebello Unified School District

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Montebello Unified School District for the legislatively mandated Standardized Testing and Reporting Program (Government Code section 17561) for the period of July 1, 1999, through June 30, 2004.

The district claimed \$1,253,165 (\$1,256,165 less a \$3,000 penalty for filing late claims) for the mandated program. Our audit disclosed that \$684,474 is allowable and \$568,691 is unallowable. The costs are unallowable because the district claimed ineligible and unsupported costs, and understated offsetting reimbursements. The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$684,474, contingent upon available appropriations.

Background

Chapter 828, Statutes of 1997, amended Education Code sections 60607, 60609, 60615, and 60630 and added Education Code sections 60640-60641, and 60643. Chapter 8282, Statutes of 1997, and the implementing regulations at California Code of Regulations, Title 5, sections 850 through 904, established the Standardized Testing and Reporting (STAR) Program related to achievement testings that school districts must administer to pupils in the State.

The STAR program requires school districts, between March 15 and May 15 each year, to test all students in grades 2 through 11 with a nationally normed achievement test as designated by the State Board of Education. School districts administered the Stanford Achievement Test Ninth Edition (SAT-9) test in English to all pupils enrolled in grades 2 through 11 from fiscal year (FY) 1997-98 through FY 2001-02. The California Achievement Test, Sixth Edition Survey (CAT/6) replaced the SAT-9 test effective for FY 2002-03. School districts administered the CAT/6 test in English to all pupils enrolled in grades 2 through 11 for FY 2002-03 and FY 2003-04. In addition, school districts administered an additional test—the Spanish Assessment of Basic Education, Second Edition (SABE/2)—to every Spanish-speaking pupil of limited English proficiency who was enrolled in grades 2 through 11 if the pupil was initially enrolled in any public school in the state less than 12 months prior to the date that the English language SAT-9 test was given. School districts are also required to engage in numerous activities related to test administration and reporting.

On August 24, 2000, the Commission on State Mandates (CSM) determined that the legislation imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on January 24, 2002. In compliance with Government Code section 17558, the SCO issues claiming instructions, to assist local agencies and school districts in claiming mandated program reimbursable costs.

**Objective, Scope,
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the STAR Program for the period of July 1, 1999, through June 30, 2004.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim-preparation process as necessary in order to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Montebello Unified School District claimed \$1,253,165 (\$1,256,165 less a \$3,000 penalty for filing late claims) for costs of the STAR Program. Our audit disclosed that \$684,474 is allowable and \$568,691 is unallowable.

The State made no payment to the district. Our audit disclosed that \$684,474 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$684,474, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on November 5, 2008. Peter Wong, Controller, responded by letter dated November 24, 2008 (Attachment), agreeing with the audit results. This final report includes the district's response.

Restricted Use

This report is solely for the information and use of the Montebello Unified School District, the Los Angeles County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

December 31, 2008

Schedule 1— Summary of Program Costs July 1, 1999, through June 30, 2004

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs:				
Salaries and benefits	\$ 259,327	\$ 221,710	\$ (37,617)	Finding 1
Materials and supplies	5,653	7,584	1,931	Finding 2
Total direct costs	264,980	229,294	(35,686)	
Indirect costs	10,175	8,805	(1,370)	Findings 1, 2
Total direct and indirect costs	275,155	238,099	(37,056)	
Less offsetting revenues/reimbursements	(60,312)	(80,892)	(20,580)	Finding 3
Less late filing penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 213,843</u>	156,207	<u>\$ (57,636)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 156,207</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs:				
Salaries and benefits	\$ 278,696	\$ 241,701	\$ (36,995)	Finding 1
Materials and supplies	27,605	7,543	(20,062)	Finding 2
Total direct costs	306,301	249,244	(57,057)	
Indirect costs	17,582	14,307	(3,275)	Findings 1, 2
Total direct and indirect costs	323,883	263,551	(60,332)	
Less offsetting revenues/reimbursements	(66,186)	(97,010)	(30,824)	Finding 3
Less late filing penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 256,697</u>	165,541	<u>\$ (91,156)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 165,541</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Direct costs:				
Salaries and benefits	\$ 292,497	\$ 224,992	\$ (67,505)	Finding 1
Materials and supplies	7,435	9,553	2,118	Finding 2
Travel and training	160	160	—	
Total direct costs	300,092	234,705	(65,387)	
Indirect costs	20,196	15,796	(4,400)	Findings 1, 2
Total direct and indirect costs	320,288	250,501	(69,787)	
Less offsetting revenues/reimbursements	(67,698)	(102,754)	(35,056)	Finding 3
Less late filing penalty	(1,000)	(1,000)	—	
Total program costs	<u>\$ 251,590</u>	146,747	<u>\$ (104,843)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 146,747</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Salaries and benefits	\$ 322,966	\$ 233,602	\$ (89,364)	Finding 1
Materials and supplies	22,321	8,326	(13,995)	Finding 2
Travel and training	42	42	—	
Total direct costs	345,329	241,970	(103,359)	
Indirect costs	17,214	12,897	(4,317)	Findings 1, 2
Total direct and indirect costs	362,543	254,867	(107,676)	
Less offsetting revenues/reimbursements	(67,698)	(124,435)	(56,737)	Finding 3
Total program costs	<u>\$ 294,845</u>	130,432	<u>\$ (164,413)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 130,432</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries and benefits	\$ 263,880	\$ 179,470	\$ (84,410)	Finding 1
Materials and supplies	29,294	14,601	(14,693)	Finding 2
Total direct costs	293,174	194,071	(99,103)	
Indirect costs	12,196	8,074	(4,122)	Findings 1, 2
Total direct and indirect costs	305,370	202,145	(103,225)	
Less offsetting revenues/reimbursements	(69,180)	(116,598)	(47,418)	Finding 3
Total program costs	<u>\$ 236,190</u>	85,547	<u>\$ (150,643)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 85,547</u>		
<u>Summary: July 1, 1999, through June 30, 2004</u>				
Direct costs:				
Salaries and benefits	\$ 1,417,366	\$ 1,101,475	\$ (315,891)	
Materials and supplies	92,308	47,607	(44,701)	
Travel and training	202	202	—	
Total direct costs	1,509,876	1,149,284	(360,592)	
Indirect costs	77,363	59,879	(17,484)	
Total direct and indirect costs	1,587,239	1,209,163	(378,076)	
Less offsetting revenues/reimbursements	(331,074)	(521,689)	(190,615)	
Less late filing penalty	(3,000)	(3,000)	—	
Total program costs	<u>\$ 1,253,165</u>	684,474	<u>\$ (568,691)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 684,474</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable salaries and benefits

The district claimed \$1,417,366 in salaries and benefits, and \$73,831 in indirect costs for the audit period. For fiscal year (FY) 1999-2000 through FY 2002-03, the district's cost claims were inadequately supported. The district submitted certification of time for each school site to support its reimbursable claims for mandated Standardized Testing and Reporting (STAR) activities. The district did not provide time records to support the hours on the certifications. In addition, the district did not report the correct productive hourly rates on the filed claims.

Our audit disclosed that the district accounted for the costs of the STAR tests collectively, without separately identifying the costs by test. Consequently, district staff was not able to calculate the reimbursable portion based on its time records.

The district claimed salaries and benefits for the costs of administering the following STAR tests: (1) California Standards Tests (CST); (2) California Alternate Performance Assessment (CAPA); (3) California Achievement Test, Sixth Edition Survey (CAT/6 Survey); and (4) Spanish Assessment of Basic Education, Second Edition (SABE/2). The CST and CAPA tests are not reimbursable because they were not pled in the test claim that created this mandate.

The district provided its consultant's Mandate Reimbursement Logs for FY 1997-98 through FY 2001-02 to support hours claimed by district staff. The time logs estimated annual hours spent by district staff performing reimbursable activities for FY 1999-2000 through FY 2001-02; the time logs were prepared, signed, and dated in May 2002 by the site coordinators. The district did not provide any source documents to support the actual employee time spent on mandated activities.

For FY 2002-03, the district provided its consultant's Mandate Reimbursement Logs to support the hours claimed by district staff. The hours recorded on the time logs were annual time spent on reimbursable activities. The district completed the estimated annual time logs for FY 2002-03; the logs were prepared, signed, and dated in October through November 2003. The district did not provide any source documents to support the actual employee time spent on mandated activities.

For FY 2003-04, the district provided contemporaneous time records to support hours recorded on the filed claim. The hours reported on the time records were supported by test site interviews and time records, inclusive of calendars.

We worked with the district to develop alternate methodologies to determine allowable salaries and benefits and related indirect costs for FY 1999-2000 through FY 2002-03. Based on the audit review of FY 2003-04, and input from district staff, a standard time was developed for pretest and post-test coordination, and for reporting and recordkeeping mandate activities at the school site. We developed

standard time per student tested, based on the audited allowable hours and the number of students tested. We conducted interviews and reviewed time records to support mandated STAR activities performed at the district's administrative office for training, pretest and post-test coordination, and reporting and recordkeeping. The district provided corrected productive hourly rates for staff involved in mandated activities—including those not listed on the claim—to determine reimbursable costs. The district determined the percentages of the tests that related to the mandate (SAT-9, CAT/6, and SABE/2) based on the STAR Web site.

We determined that the non-reimbursable percentage related to the administration of tests consisted of 29.1% for FY 1999-2000, 36.7% for FY 2000-01, 36.1% for FY 2001-02, 37.3% for FY 2002-03, and 37.8% for FY 2003-04. By applying the non-mandate percentage to supported costs, we determined that \$606,276 was ineligible and \$290,385 was underclaimed. The underclaimed costs resulted from the district not including in its claims all staff who participated in STAR activities.

Based on the methodologies described above, we determined that the district overstated salaries and benefits and related indirect costs by \$332,275.

The following table shows the calculation of the unsupported and ineligible costs related to administering the STAR tests:

	Fiscal Year					Total
	1999-2000	2000-01	2001-02	2002-03	2003-04	
Salaries and benefits:						
Claimed salaries and benefits	\$ 259,327	\$ 278,696	\$ 292,497	\$ 322,966	\$ 263,880	\$1,417,366
Underclaimed costs	53,380	103,139	59,603	49,603	24,660	290,385
Supported salaries and benefits	312,707	381,835	352,100	372,569	288,540	<u>\$1,707,751</u>
Non-mandate percentage	× (29.1)%	× (36.7)%	× (36.1)%	× (37.3)%	× (37.8)%	
Ineligible costs	(90,997)	(140,134)	(127,108)	(138,967)	(109,070)	\$ (606,276)
Underclaimed costs	53,380	103,139	59,603	49,603	24,660	290,385
Salaries and benefits adjustment	(37,617)	(36,995)	(67,505)	(89,364)	(84,410)	(315,891)
Indirect costs adjustment	(1,444)	(2,123)	(4,543)	(4,763)	(3,511)	(16,384)
Audit adjustment	<u>\$ (39,061)</u>	<u>\$ (39,118)</u>	<u>\$ (72,048)</u>	<u>\$ (94,127)</u>	<u>\$ (87,921)</u>	<u>\$ (332,275)</u>

The parameters and guidelines (section V.A.(1)) state:

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

The parameters and guidelines (section VI.A.) state:

... all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities. ...

Recommendation

We recommend that the district ensure that all claimed costs are applicable to the mandated program and reimbursable under the program's parameters and guidelines, and that the costs are properly supported with source documents.

District's Response

The district agreed with the audit finding.

**FINDING 2—
Unallowable materials
and supplies and
related indirect costs**

The district claimed \$92,308 in materials and supplies and \$3,521 in indirect costs for the audit period. Many of the costs claimed were either unsupported or ineligible. In addition, the district did not claim all reimbursable costs related to the mandate. Based on the calculation described in Finding 1, we determined that \$44,701 of the \$92,308 is not reimbursable. The related indirect costs total \$1,100.

As noted in Finding 1, the district accounted for the costs of the STAR tests collectively, without separately identifying the costs by test, including the cost of two tests that are not reimbursable under the mandate. Consequently, district staff was not able to calculate the reimbursable portion based on its records.

By applying the non-mandate percentage identified in Finding 1 to supported costs, we determined that \$26,709 was ineligible. In addition, we determined that the district did not support \$68,834 in claimed costs and underclaimed \$50,842 in reimbursable costs.

For FY 1999-2000, the district:

- Claimed unsupported training, policies, and procedures costs of \$5,653; and
- Did not claim \$10,696 in reporting and recordkeeping costs related to mailing student test results.

For FY 2000-01, the district:

- Claimed unsupported training, policies, and procedures costs of \$8,680;
- Claimed unsupported reporting and recordkeeping costs of \$18,925; and
- Did not claim \$11,916 in reporting and recordkeeping costs related to mailing student test results.

For FY 2001-02, the district:

- Claimed unsupported training costs of \$7,285;
- Claimed unsupported reporting and recordkeeping costs of \$150; and
- Did not claim \$14,950 in reporting and recordkeeping costs related to mailing student test results.

For FY 2002-03, the district:

- Claimed unsupported training costs of \$6,769;
- Claimed unsupported reporting and recordkeeping costs of \$15,552 for cost incurred by various district staff; and
- Did not claim \$13,280 in reporting and recordkeeping costs related to mailing student test results.

For FY 2003-04, the district:

- Included \$4,055 of test materials, supplies, and equipment costs for parent test notifications, which are not a reimbursable costs under the mandate;
- Included \$524 of test materials, supplies, and equipment costs for the CAPA, which is not a reimbursable test under the mandate; and
- Overstated reporting and recordkeeping costs by \$1,241 because it overstated the number of students tested when determining the costs related to mailing student test results.

The following table shows the calculation of the unsupported and ineligible costs related to administering the STAR tests:

	Fiscal Year					Total
	1999-2000	2000-01	2001-02	2002-03	2003-04	
Claimed materials and supplies	\$ 5,653	\$ 27,605	\$ 7,435	\$ 22,321	\$ 29,294	\$ 92,308
Under/(over)claimed costs	5,043	(15,689)	7,515	(9,041)	(5,820)	(17,992)
Subtotal	10,696	11,916	14,950	13,280	23,474	\$ 74,316
Non-mandate percentage	× (29.1)%	× (36.7)%	× (36.1)%	× (37.3)%	× (37.8)%	
Ineligible costs	(3,112)	(4,373)	(5,397)	(4,954)	(8,873)	\$ (26,709)
Under/(over)claimed costs	5,043	(15,689)	7,515	(9,041)	(5,820)	(17,992)
Materials and supplies adjustment	1,931	(20,062)	2,118	(13,995)	(14,693)	(44,701)
Indirect costs adjustment	74	(1,152)	143	446	(611)	(1,100)
Audit adjustment	\$ 2,005	\$ (21,214)	\$ 2,261	\$ (13,549)	\$ (15,304)	\$ (45,801)

The parameters and guidelines (section IV.E.) state:

The cost of materials and supplies used for reports (including, paper and envelopes), the cost of postage for mailing reports to parents, and the cost of computer programming used for reporting purposes is reimbursable under this activity.

The parameters and guidelines (section V.A.(A)) state:

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities.

The parameters and guidelines (section VI.A.) state:

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities.

Recommendation

We recommend that the district ensure that all costs are supported by appropriate documentation and are reimbursable under the mandate.

District's Response

The district agreed with the audit finding.

FINDING 3— Understated offsetting reimbursements

The district understated offsetting revenues by \$190,615 for the audit period.

The district claimed only \$331,074 of the \$333,388 STAR program reimbursements for the audit period. Consequently, it understated offsetting revenues by \$2,314 (\$1,482 for FY 2002-03 and \$832 for FY 2003-04). STAR program reimbursements related to two tests were not reimbursable under the mandate. This amount includes the reimbursements for two tests that are not reimbursable under the mandate. Based on the calculation described in Finding 1, we determine that the district overstated STAR reimbursement by \$116,235, which is not related to the mandate. The STAR reimbursable portion related to the mandate is \$214,839.

The following table shows the overstated STAR program reimbursements:

	Fiscal Year					
	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
Claim reimbursement (A)	\$ 60,312	\$ 66,186	\$ 67,698	\$ 67,698	\$ 69,180	\$ 331,074
Underclaimed reimbursement	—	—	—	1,482	832	
Claim subtotal	60,312	66,186	67,698	69,180	70,012	
Reimbursable percentage	× 70.9%	× 63.3%	× 63.9%	× 62.7%	× 62.2%	
Reimbursable amount (B)	\$ (42,761)	\$ (41,896)	\$ (43,259)	\$ (43,376)	\$ (43,547)	(214,839)
Audit adjustment ((A) – (B))	\$ 17,551	\$ 24,290	\$ 24,439	\$ 24,322	\$ 25,633	\$ 116,235

In addition, the district did not offset claimed costs totaling \$456,862 for employees funded with restricted resources. Based on the methodology described in Finding 1, we determined that \$306,850 of the claimed costs were funded by restricted funds in relation to the mandate.

The following table shows the understated reimbursement from restricted resources:

	Fiscal Year					Total
	1999-2000	2000-01	2001-02	2002-03	2003-04	
Restricted resource used to supported salaries and benefits	\$ (51,793)	\$ (82,341)	\$ (87,236)	\$ (122,738)	\$ (112,754)	\$ (456,862)
Indirect cost	(1,989)	(4,726)	(5,871)	(6,542)	(4,691)	
Salaries and benefits adjustment	(53,782)	(87,067)	(93,107)	(129,280)	(117,445)	
Reimbursable portion	× 70.9%	× 63.3%	× 63.9%	× 62.7%	× 62.2%	
Audit adjustment	\$ (38,131)	\$ (55,114)	\$ (59,495)	\$ (81,059)	\$ (73,051)	\$ (306,850)

The following table summarizes the understated offsetting reimbursements:

	Fiscal Year					Total
	1999-2000	2000-01	2001-02	2002-03	2003-04	
Overstated STAR program reimbursement	\$ 17,551	\$ 24,290	\$ 24,439	\$ 24,322	\$ 25,633	\$ 116,235
Understated reimbursements from restricted resources	(38,131)	(55,114)	(59,495)	(81,059)	(73,051)	(306,850)
Audit adjustment	\$ (20,580)	\$ (30,824)	\$ (35,056)	\$ (56,737)	\$ (47,418)	\$ (190,615)

The parameters and guidelines (section VII) state:

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from the claim.

Recommendation

We recommend that the district ensure that all applicable revenues are offset on its claims against its mandated program costs.

District's Response

The district agreed with the audit finding.

**Attachment—
District's Response to
Draft Audit Report**



MONTABELLO UNIFIED SCHOOL DISTRICT
123 South Montebello Boulevard, Montebello, CA 90640-4729
(323) 887-7900

November 24, 2008

State Controller's Office
Division of Audits
Jim L. Spano, Chief, Mandated Cost Audits Bureau
Post Office Box 942850
Sacramento, CA 94250-5874

RE: Audit Findings - Standardized Testing and Reporting Program Audit – July 1, 1999 through June 30, 2004

Dear Mr. Spano:

In response to the draft mandated cost audit report of the Standardized Testing and Reporting Program covering the period of July 1, 1999 through June 30, 2004, the District has reviewed the findings and concurs with all three findings.

I also want to express my appreciation for the professionalism that Mr. Daniel Moreno and Mr. Art Luna have displayed throughout the audit process.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Wong".

Peter Wong, Controller

C. Edward Velasquez, Superintendent of Schools
Danielle Calise, Assistant Superintendent, Business Services
Ann Rich, Director of Research & Analysis

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**State Controller's Office
Division of Audits
Post Office Box 942850
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